

**EXHIBIT 21**  
**TAX RELATED ITEMS**

**PROFESSIONAL SERVICES**

Island View Crossing II, LP

			Hrs/Rate	Amount
		<b>Tax</b>		
2/27/2018	CD	21 Review email correspondence re: IRS Notice	0.1	17.50
4/12/2018	RB	21 Tax return information coordination	1.1	275.00
7/11/2018	CD	21 Review notice received from IRS	0.2	35.00
7/20/2018	RB	21 Work on case tax issues	1.1	275.00
8/23/2018	RB	21 Work on case tax issues	0.3	75.00
8/29/2018	RB	21 Call with tax consultant re: tax issues coordination	0.1	25.00
8/30/2018	RB	21 Call with KOH and tax consultant re: approach for tax return prep and exploration of available avenues to limit tax exposure to IVC partners	0.3	0.00
9/18/2018	RB	21 Go to Tax Collector's office and obtain info on outstanding real estate; followup work to plan payments based on budget	1.4	350.00
9/28/2018	RB	21 Prepare payments and related documentation for post-petition property taxes and determine other cash requirements	0.4	100.00
10/2/2018	RB	21 Communicate with Tax Collector's office re: information on Tax Claim Bureau	0.4	100.00
10/12/2018	RB	21 Calls with Bucks County Tax Claim Bureau to obtain information re: its position on post-pet amounts due on real estate taxes on property; start analysis of same	1.1	275.00
10/14/2018	RB	21 Review information obtained from Bucks County Tax Claim Bureau; analysis of same; do related research and preparation of recommendations for Trustee	1.3	325.00
10/16/2018	RB	21 Do additional search for information on property tax history for prep of summary for Counsel & generate recap of same	0.8	200.00
10/17/2018	RB	21 Call with Bristol Borough Tax Collector to confirm previous amounts billed and specific billing periods for the different taxing districts	0.1	25.00
10/19/2018	RB	21 Confirmation call with Mr. Raymond Goodnoe at Bucks County Tax Claim Bureau re: 2017 amount owed (deemed post-petition by the Bureau) and preparation of payment/transmittal of same	0.9	225.00
1/22/2019	RB	21 Final review of 1099 list before transmission of forms	0.2	50.00
1/29/2019	CD	21 Print 2018 1096/1099 forms and prepare for mailing.	1.6	280.00
3/7/2019	RB	21 Coordinate tax return issues	0.1	25.00
8/21/2019	CD	21 Prepare 2018 schedule of receipts and disbursements for tax return information for accountants.	5.0	875.00
8/30/2019	CD	21 Email correspondence from accountant re tax information	0.1	17.50
9/16/2019	CD	21 Review email correspondence re: 2018 tax return	0.1	17.50
9/19/2019	CD	21 Receive and review IVC 2018 tax return copies and postage receipt.	0.2	35.00
9/23/2019	CD	21 Scan 2018 tax returns, certificate of mailing	0.5	87.50
11/4/2019	CD	21 Review tax mail received, scan and distribute.	0.7	122.50
11/12/2019	CD	21 Forward to KOH tax bill	0.1	17.50
1/8/2020	CD	21 Review 2019 vendor payments for 1099's.	0.9	157.50
1/9/2020	CD	21 Review and detail 2019 vendor payments for 1099's	2.1	367.50
1/14/2020	CD	21 Review and update 1099 information for 2019 vendor payments.	1.3	227.50
1/15/2020	CD	21 Review and update 1099 information for 2019 vendor payments. Request W-9 from vendor.	0.8	140.00
1/16/2020	RB	21 Call with Carol Davis re: case issues	0.5	0.00
1/21/2020	CD	21 Email correspondence with KOH re tax reporting for 1099/1096.	0.1	17.50
1/23/2020	RB	21 Work with Carol Davis on tax reporting planning and 1099 reporting issues	1.5	375.00
1/23/2020	CD	21 Calls with RB re tax reporting, planning and 1099's.	1.5	0.00
1/23/2020	CD	21 Work on tax reporting for 1099's	0.8	140.00
1/28/2020	CD	21 Print 1099 & 1096 forms. Prepare for mailing.	2.0	350.00
1/28/2020	CD	21 Send 1099/1096 forms to KOH, Receive and review mail rec'd	0.5	87.50
1/30/2020	RB	21 Calls with Carol Davis re: case issues	1.0	0.00
1/30/2020	CD	21 Call with RB re 1099's	1.0	0.00
1/31/2020	CD	21 Received 1099/1096 mailing receipts and signed copies	0.1	17.50
2/20/2020	RB	21 Work on EIN issues for Community Association	0.2	50.00
2/26/2020	CD	21 Review and organize 2019 tax information	2.5	437.50
4/2/2020	RB	21 Call with Lesley Johnson re: tax return planning issues	0.1	25.00
4/15/2020	CD	21 Input real estate tax payment in register. Review payment amounts.	0.4	70.00
4/27/2020	CD	21 Receive, scan and distribute tax payment receipt received in mail.	0.4	70.00
7/14/2020	RB	21 Confirm tax return extension being made by Mukamal firm (Call with Lesley Johr	0.10	25.00
8/26/2020	CD	21 Review 2019 tax information to provide accountants.	2.00	350.00
8/27/2020	CD	21 Review mail received, scan and forward tax collector receipt to RB	0.60	105.00
8/30/2020	RB	21 Review tax information for submittal to tax accountants	1.30	325.00

**PROFESSIONAL SERVICES**

Exhibit 21 Page 3 of 3

Island View Crossing II, LP

**Hrs/Rate Amount**

8/31/2020	CD	21	Email correspondence with RB re 2019 tax information	0.20	35.00
9/1/2020	CD	21	Email correspondence to tax accountant re 2019 tax returns	0.20	35.00
9/11/2020	CD	21	Communication from KOH re tax returns	0.10	17.50
9/14/2020	CD	21	Receive, copy and assemble tax returns for mailing. Mail and obtain certificate of mailing for tax returns.	3.50	612.50
10/13/2020	RB	21	Assist with information for transmission of tax return documents	0.10	25.00
10/14/2020	RB	21	Assist with information for transmission of tax return documents	0.10	25.00
10/14/2020	CD	21	Prepare letter and send FedEx to Ron G with K-1 returned in mail	0.60	105.00
12/23/2020	CD	21	Review W-9's for 2020 1099's	1.40	245.00
1/5/2021	CD	21	Work on information for 2020 1099's	0.40	70.00
1/6/2021	CD	21	Review 1099 & W-9 information for IVC	1.80	315.00
1/14/2021	CD	21	Review 1099 information and prepare worksheet for 2020 1099's. recipients.	3.10	542.50
1/21/2021	RB	21	Review notice received from IRS re: prompt determination response	0.10	25.00
1/22/2021	RB	21	Calls with Carol Davis re: 1099 issues for contractors	1.20	300.00
1/22/2021	CD	21	Review data for vendors for 2020 1099's	0.60	105.00
1/22/2021	CD	21	Calls with RB re 2020 1099's	1.20	0.00
1/22/2021	CD	21	Input 2020 1099 data in 1099 software	1.30	227.50
1/25/2021	CD	21	Update data for 2020 1099's	0.50	87.50
1/27/2021	CD	21	Review and print 2020 1099's	1.00	175.00
1/29/2021	CD	21	Call with KOH re 1099's	0.10	0.00
1/29/2021	CD	21	Print 2020 1099 and 1096 forms, scan and prepare for mailing to recipients and IRS	2.80	490.00
1/30/2021	CD	21	Mail 1099's to recipients, Mail 1096 & 1099's to IRS and obtain certificate of mailing.	0.30	52.50
2/2/2021	CD	21	Prepare worksheet of 2020 transactions for tax info	1.10	192.50
2/5/2021	CD	21	Call with KOH re 2019 tax return filed and forward copies.	0.20	0.00
2/9/2021	CD	21	Work on 2020 tax information	1.50	262.50
2/10/2021	CD	21	Review reports for tax information through 2020	4.80	840.00
2/11/2021	CD	21	Summarize 2020 sales detail for 2020 tax information	0.30	52.50
2/11/2021	CD	21	Review tax information worksheets	0.80	140.00
2/22/2021	CD	21	Prepare 1096/1099Misc tax forms for mailing to IRS	0.20	35.00
4/6/2021	CD	21	Review 2020 tax information	0.50	87.50
4/28/2021	CD	21	Forward to KOH 2018 Federal & PA Tax filings.	0.10	17.50
7/6/2021	RB	21	Calls with Carol Davis re: tax issues	0.20	0.00
7/6/2021	CD	21	Call with RB re tax issues.	0.20	0.00
7/16/2021	CD	21	Call with KOH re tax returns and information accountant will need.	0.60	0.00
7/16/2021	CD	21	Email to accountant re 2013 & 2014 tax returns in files.	0.30	52.50
7/19/2021	RB	21	Review of various docs and scheds needed for tax return prep work	0.70	175.00
7/30/2021	CD	21	Email correspondence with accountant re additional information for 2020 tax return.	0.20	35.00
<b>Total Tax</b>				<b>72.2</b>	<b>12,547.50</b>

**For Professional Services Rendered:**

RB Ralph Brotherton  
CD Carol Davis

**Total Hours Worked**

16.70

55.50

RB Ralph Brotherton  
CD Carol Davis

**Rate**

\$250/hr

\$175/hr

**Total Hours Billed**

14.70

50.70

\$3,675.00

\$8,872.50

**Total Hours Not Billed**

2.00

4.80